

**FY 2004-05 BUDGET DRAFT**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** WARM SPRINGS DAM (SPECIAL REVENUE FUND)

**Index No.:** 673806

Sub-Object No. and Title	Adopted 2003-04	Requested FY 04-05	Difference	Percent Change
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**REVENUES:**

**TAXES**

1000 Prop Taxes - CY Secured	\$3,000,000	\$3,000,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	\$100,000	\$100,000	0	0.00%
1040 Prop Taxes - CY Unsecured	\$145,000	\$145,000	0	0.00%
1266 Timber Yield Tax	\$0	\$0	0	N/A
<b>Subtotal Taxes</b>	<b>\$3,245,000</b>	<b>\$3,245,000</b>	<b>\$0</b>	<b>0.00%</b>

**USE OF MONEY**

1700 Interest on Pooled Cash	\$100,000	\$100,000	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>

**INTERGOVERNMENTAL REVENUE**

2440 ST - HOPTR	\$44,000	\$44,000	\$0	0.00%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER FINANCING SOURCES**

4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
4680 L.T. Debt Proceeds	\$0	\$0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$3,389,000</b>	<b>\$3,389,000</b>	<b>\$0</b>	<b>0.00%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6522 District Services	\$310,000	\$310,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$310,000</b>	<b>\$310,000</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER CHARGES**

7930 Interest L.T. Debt	\$0	\$0	0	N/A
8010 Contribution Non-Co Govt	\$1,086,281	\$474,805	(611,476)	(56.29%)
<b>Subtotal Other Charges</b>	<b>\$1,086,281</b>	<b>\$474,805</b>	<b>(\$611,476)</b>	<b>(56.29%)</b>

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**OTHER FINANCING USES**

8625 OT - W/in Special Dist - BOS	\$1,000,000	\$4,255,166	\$3,255,166	325.52%
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<b><i>Subtotal Other Financing Uses</i></b>	<b>\$1,000,000</b>	<b>\$4,255,166</b>	<b>\$3,255,166</b>	<b>325.52%</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$2,396,281</b>	<b>\$5,039,971</b>	<b>\$2,643,690</b>	<b>110.32%</b>
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<b>TOTAL NET COST</b>	<b>(\$992,719)</b>	<b>\$1,650,971</b>	<b>\$2,643,690</b>	<b>(266.31%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2004- 05 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** Warm Springs Dam - Special Revenue fund

**Character:** Taxes

**Character No.:** 673806-10

**1000 Prop Taxes - CY Secured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1020 Prop Taxes - CY Supplemental**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1040 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1266 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

**Character:** Use of Money and Property

**Character No.:** 673806-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on estimated cash flows and current interest rate trends.

Estimated Average Cash Balance	4,000,000
Projected Interest Rate	2.50%
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Projected/Planned Interest on Pooled Cash	\$100,000

**Character:** Intergovernmental Revenue

**Character No.:** 673806-20

**2440 ST - HOPTR**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

# FY 2004- 05 BUDGET DRAFT

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** Warm Springs Dam - Special Revenue fund

**Character:** Services and Supplies **Character No.:** 673806-60

**6522 District Services**

The breakdown of costs are as follows:

Erosion Control Maintenance	PCAS No. 405	\$200,000
Upper Russian River		
Potter Valley Check Dams - Maintenance	PCAS No. 2635	10,000
Russian River Steam Gauges - Maintenance	PCAS No. 514	50,000
Dry Creek Stream Gauges - Maintenance	PCAS No. 617-5	50,000
Total		<u>\$310,000</u>

**Character:** Other Charges **Character No.:** 673806-75

**8010 Contribution - Non-Co Govt**

- |   |                 |           |
|---|-----------------|-----------|
| <u>U. S. Government</u>   | PCAS No. 3076-1 | \$285,000 |
| 1) Operation and maintenance of Warm Springs Dam.<br>The FY 05-06 appropriation request includes funds for prior fiscal years that have not been billed by the US Army Corps of Engineers in those years. Billings are anticipated in FY 05-06.   |                 |           |
|   | PCAS No. 514-1  | 189,805   |
| 2) This item is requested to cover the cost of the Agency's contribution to USGS for maintaining stream gauges on the Russian River drainage system. The Agency entered into a joint funding agreement dated November 1, 2003 with the U.S. Geological Survey (USGS) covering the cooperative water resources investigations program during the period November 1, 2004, to October 31, 2005. |                 |           |

Total \$474,805

**Character:** Operating Transfers **Character No.:** 673806-86

**8625 OT - W/in Special Dist - BOS**

This item is requested for transfer to the Warm Springs Dam Debt Service Fund for planned purchase of U.S. Government Treasury Strips (\$1,000,000) and to provide for payment of debt service.

# FY 2004-05 BUDGET DRAFT

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Water Supply

**Section:** Warm Springs Dam - Special Revenue Fund

**Index No.:** 673806

DESCRIPTION OF FUND ACTIVITY	Actual FY 03-04	Estimated FY 04-05	Requested FY 05-06
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,806,828</b>	<b>\$6,915,904</b>	<b>\$8,780,419</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$3,728,984	\$3,562,210	\$3,389,000
Expenditures - (Decrease) fund balance	(\$1,644,308)	(\$1,697,695)	(\$5,039,971)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>\$2,084,676</b>	<b>\$1,864,515</b>	<b>(\$1,650,971)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	\$24,400	\$0	
Reclass of Fund from General to Special Revenue			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>\$24,400</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$6,915,904</b>	<b>\$8,780,419</b>	<b>\$7,129,448</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$2,109,076</b>	<b>\$1,864,515</b>	<b>(\$1,650,971)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2003</u></b>	<b><u>7/1/2004</u></b>	
Cash	\$5,337,423	\$7,491,798	
Accounts Receivable	0	0	
Accounts Payable	(506,195)	(587,173)	
Encumbrances	(24,400)	0	
<b>Total Beginning Fund Balance</b>	<b>\$4,806,828</b>	<b>\$6,904,625</b>	